Appl. No. 10/722,758

Amdt. Dated February 28, 2005

Reply to Office action of January 27, 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No Applican Filed Title

10/722,758

Masaki Tamaru et al. November 26, 2003

SEMICONDUCTOR DEVICE AND METHOD OF

MANUFACTURING THE SAME UTILIZING PERMITTIVITY OF AN INSULATING LAYER TO PROVIDE A DESIRED CROSS CONDUCTIVE LAYER CAPACITANCE PROPERTY

Conf. No. TC/A.U.

7196 2811

Examiner

Hung K. Vu

Customer No.

000,116

Docket No.

32811US1

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE AND ELECTION "B"

Sir:

This communication is filed in response to the Office action dated January 27, 2005. The one month period for responding to the Office action expired on Sunday, February 27, 2005.

Remarks being on page 2 of this paper.

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date indicated below.

Michael W. Garvey

February 28, 2005

Name of Attorney for Applicant(s)

Signature of Attorney/Date